

FEDERAL COMMUNICATIONS COMMISSION

Washington, D. C. 20554

APR 25 2003

Clarlette P-

OFFICE OF
MANAGING DIRECTOR

Ellen Mandell Edmundson
Edmundson & Edmundson
1818 N Street, N.W., Suite 700
Washington, DC 20036

Re: Request for Waiver of FY 2000
Regulatory Fee
Fee Control Number 00000RROG-02-065

Dear Ms. Edmundson:

This letter grants your request dated August 9, 2002 for waiver of the Fiscal Year (FY) 2000 regulatory fee submitted on behalf of Mandujano Y Asosiados, Inc. (MAI), licensee of FM station KPQZ, Amarillo, Texas.¹

In a previous letter dated July 10, 2002 (Fee Control No. 00000RROG-02-045), we denied MAI's request for a waiver premised on a claim of financial hardship because it was not supported by evidence of financial hardship at the time the FY 2000 regulatory fee was due. On August 9, 2002, MAI filed an application for review with the Commission. You have now supplemented MAI's filing with additional information pertaining to MAI's financial status during FY 2000. Specifically, you provide a March 12, 2003 declaration of Roger S. Cox, who was appointed receiver for MAI on April 26, 2001 by the 320th Judicial District Court In and For Potter County, Texas, attesting that MAI was insolvent and more than half a million dollars in arrears on its obligations. You also submit a copy of MAI's federal income tax return for 2000, which was filed February 24, 2003. You assert that the return shows a sizable operating loss for that year as well as a net loss carried forward from previous years.

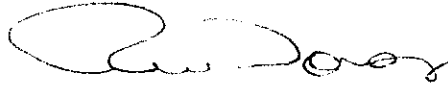
A request for waiver or refund of regulatory fees based on a claim of financial hardship must be supported by appropriate documentation. Our review of MAI's U.S. Corporation Income Tax Return, Form 1120, for 2000, indicates that the licensee suffered a net loss for the year of over \$127,000 and this deficit was only partially offset by depreciation expense. In addition, the tax return shows that the loss was not the result of compensation paid to corporate officers. Therefore, we conclude that you have presented a "compelling case of financial hardship," see Implementation of Section 9 of the Communications Act, 9 FCC Rcd 5333, 5346 (1994), recon. granted, 10 FCC Rcd 12759 (1995), and hereby waive MAI's FY 2000 regulatory fee. In light of this waiver, no penalty for late payment will be imposed.

¹ MAI's waiver request was prompted by its receipt of a May 15, 2002 letter from the Commission demanding payment of the FY 2000 regulatory fee for KPQZ and attaching a Bill For Collection in the amount of \$1,950 plus a 25% penalty of \$487.50 for late payment. This bill will now be canceled by the Commission in accordance with this decision

Your have also requested confidential treatment of the tax return that you submitted with your request. Pursuant to Section 0.459(d)(1) of the Commission's rules, 47 C.F.R. 0.459(d)(1), we do not routinely rule on requests for confidential treatment until we receive a request for access to the records. The records are treated confidentially in the meantime. If a request for access to the information submitted in conjunction with your petition is received, you will be notified and afforded the opportunity to respond at that time.

If you have any questions concerning this letter, please contact the Revenue and Receivables Operations Group at (202) 418-1995.

Sincerely,

A handwritten signature in dark ink, appearing to read "Mark A. Reger", with a stylized flourish at the end.

 Mark A. Reger
Chief Financial Officer